



DELAWARE PROPERTY TAX RATES 2015-2016

DELAWARE
ECONOMIC DEVELOPMENT OFFICE

Right Place. Right Size.



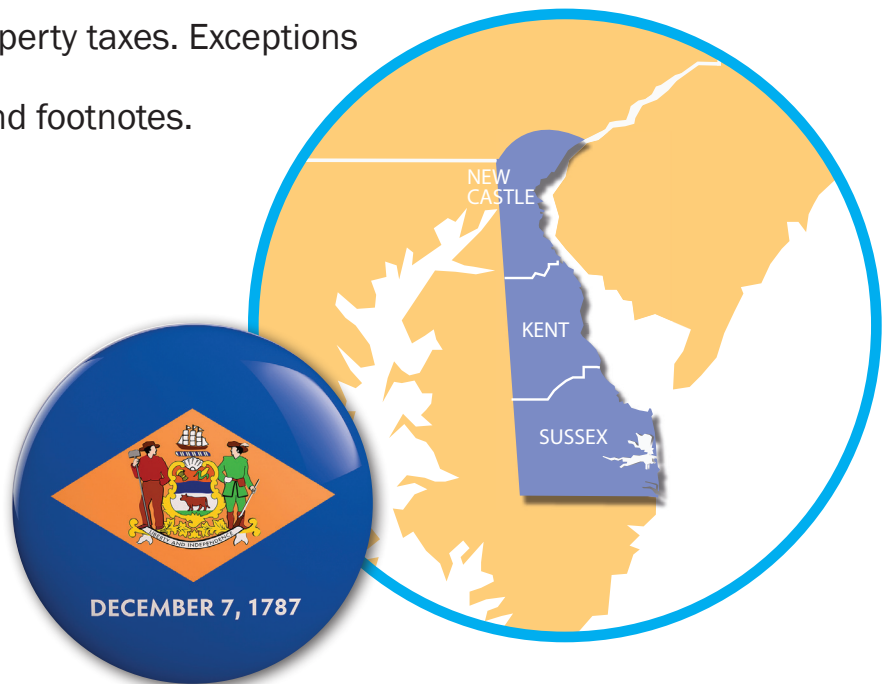
Prepared by:
Industry Research & Analysis Center
Delaware Economic Development Office
99 Kings Highway
Dover, DE 19901
dedo.delaware.gov

September 2015



Real property taxes in Delaware are imposed at the local level to fund municipal and county governments as well as school districts.

There are no state level property taxes in Delaware. With certain exceptions, tax rates are the same for all types of property including residential, industrial and commercial. Exceptions include property tax incentives (reductions or abatements) for seniors and certain types of businesses which locate in the state. Also, agricultural land may be treated differently in some jurisdictions. The three Delaware counties have different dates of assessment; they tax a different proportion of that assessment, and they tax at different rates. Municipal and school district rates also vary throughout the state. With a few exceptions, municipalities and school districts use the county property assessment and assessment ratios when imposing property taxes. Exceptions are noted in the tables and footnotes.



KENT COUNTY REAL PROPERTY TAXES, 2015-2016

COUNTY

Tax Rate/\$100 Assessment \$0.300	Assessment Ratio 60%	County Capitation Tax NONE	School Capitation Tax See Footnotes	Date of Last Assessment 1987
--	-------------------------------------	---	--	---

INCORPORATED AREAS

School District/City	County Rate	School Rate	City Rate	Library Rate	Vo-Tech Rate	Total Tax Rate Per \$100 Assessment
Caesar Rodney						
Camden*	\$0.300	\$1.2350	\$1.4200	\$0.0330	\$0.1415	\$3.1295
Dover*	\$0.300	\$1.2350	\$0.4050	\$0.0330	\$0.1415	\$2.1145
Magnolia	\$0.300	\$1.2350	\$0.4000	\$0.0330	\$0.1415	\$2.1095
Woodside	\$0.300	\$1.2350	\$0.2000	\$0.0330	\$0.1415	\$1.9095
Wyoming	\$0.300	\$1.2350	\$1.1000	\$0.0330	\$0.1415	\$2.8095
Capital						
Cheswold	\$0.300	\$1.8115	\$0.6000	\$0.0330	\$0.1415	\$2.8860
Dover*	\$0.300	\$1.8115	\$0.4050	\$0.0000	\$0.1415	\$2.6580
Hartly	\$0.300	\$1.8115	\$0.0200	\$0.0330	\$0.1415	\$2.3060
Leipsic	\$0.300	\$1.8115	\$0.4225	\$0.0330	\$0.1415	\$2.7085
Little Creek*	\$0.300	\$1.8115	\$0.3500	\$0.0330	\$0.1415	\$2.6360
Lake Forest						
Bowers Beach*	\$0.300	\$1.4498	\$0.6000	\$0.0330	\$0.1415	\$2.5243
Felton	\$0.300	\$1.4498	\$0.9100	\$0.0330	\$0.1415	\$2.8343
Frederica	\$0.300	\$1.4498	\$1.2500	\$0.0330	\$0.1415	\$3.1743
Harrington	\$0.300	\$1.4498	\$1.0600	\$0.0000	\$0.1415	\$2.9513
Viola	\$0.300	\$1.4498	\$0.2000	\$0.0330	\$0.1415	\$2.1243
Milford						
Houston	\$0.300	\$1.2626	\$0.1500	\$0.0775	\$0.1415	\$1.9316
Milford*	\$0.300	\$1.2626	\$0.4600	\$0.0775	\$0.1415	\$2.2416
Smyrna						
Clayton	\$0.300	\$1.7835	\$0.6500	\$0.0330	\$0.1415	\$2.9080
Kenton	\$0.300	\$1.7835	\$0.1200	\$0.0330	\$0.1415	\$2.3780
Smyrna*	\$0.300	\$1.7835	\$0.3600	\$0.0000	\$0.1415	\$2.5850
Woodbridge						
Farmington	\$0.300	\$1.3310	\$0.7500	\$0.0330	\$0.1415	\$2.5555

UNINCORPORATED AREAS

School District	County Rate	School Rate	Library Rate	Vo-Tech Rate	Total Tax Rate Per \$100 Assessment
Caesar Rodney	\$0.300	\$1.2350	\$0.0330	\$0.1415	\$1.7095
Capital	\$0.300	\$1.8115	\$0.0330	\$0.1415	\$2.2860
Lake Forest	\$0.300	\$1.4498	\$0.0330	\$0.1415	\$1.9243
Milford	\$0.300	\$1.2626	\$0.0775	\$0.1415	\$1.7816
Smyrna	\$0.300	\$1.7835	\$0.0330	\$0.1415	\$2.2580
Woodbridge	\$0.300	\$1.3310	\$0.0330	\$0.1415	\$1.8055

*** SEE FOOTNOTES AT END OF REPORT.**

All taxable parcels in Kent County are valued as of the date of the last reassessment, which is June 1, 1987, using building construction costs and land values prevailing as of that date. The taxable assessment is obtained by multiplying the 1987 market value by 60% (0.60). The ad valorem tax is calculated by multiplying the taxable assessment by the tax rate. To find out the assessed value of a particular property, please contact the Kent County Assessment Office at 302-744-2401 or visit their website at <http://kent400.co.kent.de.us/PropInfo/PIName.HTM>

NEW CASTLE COUNTY REAL PROPERTY TAXES, 2015-2016

COUNTY

**Tax Rate/\$100
Assessment
\$0.7006**

**Assessment
Ratio
100%**

**County Capitation
Tax
NONE**

**Date of Last
Assessment
1983**

INCORPORATED AREAS

School District/City	County Rate	School Rate	City Rate	Crossing Guard Rate	Vo-Tech Rate	Total Tax Rate Per \$100 Assessment
Appoquinimink						
Middletown	\$0.2529	\$1.7707	\$0.3000	\$0.02593	\$0.1550	\$2.5045
Odessa						
Residential	\$0.3640	\$1.7707	\$0.2500	\$0.02593	\$0.1550	\$2.5656
Business	\$0.3640	\$1.7707	\$0.9000	\$0.02593	\$0.1550	\$3.2156
Townsend	\$0.3616	\$1.7707	\$0.2600	\$0.02593	\$0.1550	\$2.5732
Brandywine						
Arden**	\$0.5821	\$2.1835	\$0.0000	\$0.02148	\$0.1550	\$2.9421
Ardencroft	\$0.5821	\$2.1835	\$0.0000	\$0.02148	\$0.1550	\$2.9421
Ardentown	\$0.5821	\$2.1835	\$0.0000	\$0.02148	\$0.1550	\$2.9421
Bellefonte	\$0.6966	\$2.1835	\$0.5500	\$0.02148	\$0.1550	\$3.6066
Wilmington	\$0.2436	\$2.1835	\$1.8550	\$0.00000	\$0.1550	\$4.4371
Christina						
Newark	\$0.2436	\$2.0900	\$0.7065	\$0.02587	\$0.1550	\$3.2210
Wilmington	\$0.2436	\$2.0900	\$1.8550	\$0.00000	\$0.1550	\$4.3436
Colonial						
Delaware City**	\$0.2529	\$1.7360	\$1.1400	\$0.01855	\$0.1550	\$3.3025
New Castle	\$0.2529	\$1.7360	\$1.2000	\$0.01855	\$0.1550	\$3.3625
Wilmington	\$0.2436	\$1.7360	\$1.8550	\$0.00000	\$0.1550	\$3.9896
Red Clay						
Elsmere**						
Residential	\$0.3193	\$1.9840	\$0.8750	\$0.02256	\$0.1550	\$3.3559
Business	\$0.3193	\$1.9840	\$1.2000	\$0.02256	\$0.1550	\$3.6809
Newport	\$0.2838	\$1.9840	\$1.0712	\$0.02256	\$0.1550	\$3.5166
Wilmington	\$0.2436	\$1.9840	\$1.8550	\$0.00000	\$0.1550	\$4.2376
Smyrna						
Smyrna	\$0.7006	\$1.4191	\$0.4000	\$0.0000	\$0.1163	\$2.6360

UNINCORPORATED AREAS

School District	County Rate	School Rate	Crossing Guard Rate	Vo-Tech Rate	Total Tax Rate Per \$100 Assessment
Appoquinimink	\$0.7006	\$1.7707	\$0.02593	\$0.1550	\$2.6522
Brandywine	\$0.7006	\$2.1835	\$0.02148	\$0.1550	\$3.0606
Christina	\$0.7006	\$2.0900	\$0.02587	\$0.1550	\$2.9715
Colonial	\$0.7006	\$1.7360	\$0.01855	\$0.1550	\$2.6102
Red Clay	\$0.7006	\$1.9840	\$0.02256	\$0.1550	\$2.8622
Smyrna	\$0.7006	\$1.4191	\$0.00000	\$0.1163	\$2.2360

*** SEE FOOTNOTES AT END OF REPORT.**

New Castle County assessed values are based on 100% of the July 1, 1983 fair market value. The last countywide revaluation was in 1983, with the changes effective July 1, 1985. These values are for tax purposes only. There is no ratio or percentage to equate the 1983 values to the current market values. The assessed value for a particular property may be found on the New Castle County Land Use Website at <http://www3.nccde.org/parcel/search/> and click on property information.

SUSSEX COUNTY REAL PROPERTY TAXES, 2015-2016

COUNTY

Tax Rate/\$100 Assessment \$0.3983	Assessment Ratio 50%	County Capitation Tax \$0.00	School Capitation Tax See Footnotes	Date of Last Assessment 1974
--	----------------------------	------------------------------------	---	------------------------------------

INCORPORATED AREAS

School District/City	County Rate	School Rate	City Rate	Library Rate	Vo-Tech Rate	Total Tax Rate Per \$100 Assessment
Cape Henlopen						
Dewey Beach***	0.3983	\$3.043	\$0.40	\$0.0467	\$0.3289	\$4.2169
Henlopen Acres	0.3983	\$3.043	\$2.62	\$0.0467	\$0.3289	\$6.4369
Lewes***	0.3983	\$3.043	\$0.57	\$0.0467	\$0.3289	\$4.3869
Milton***	0.3983	\$3.043	\$0.240	\$0.0467	\$0.3289	\$4.0569
Rehoboth Beach***	0.3983	\$3.043	\$0.04	\$0.0467	\$0.3289	\$3.8569
Delmar						
Delmar***	0.3983	\$4.3669	\$0.54	\$0.0467	\$0.3289	\$5.6808
Indian River						
Bethany Beach***	0.3983	\$2.689	\$0.175	\$0.0467	\$0.3289	\$3.6379
Dagsboro***	0.3983	\$2.689	\$0.56	\$0.0467	\$0.3289	\$4.0229
Fenwick Island	0.3983	\$2.689	\$1.92	\$0.0467	\$0.3289	\$5.3829
Frankford	0.3983	\$2.689	\$2.50	\$0.0467	\$0.3289	\$5.9629
Georgetown	0.3983	\$2.689	\$3.17	\$0.0467	\$0.3289	\$6.6329
Millsboro***	0.3983	\$2.689	\$0.56	\$0.0467	\$0.3289	\$4.0229
Millville***	0.3983	\$2.689	\$0.50	\$0.0467	\$0.3289	\$3.9629
Ocean View ***	0.3983	\$2.689	0.1652	\$0.0467	\$0.3289	\$3.6281
Selbyville	0.3983	\$2.689	\$1.85	\$0.0467	\$0.3289	\$5.3129
South Bethany	0.3983	\$2.689	\$1.30	\$0.0467	\$0.3289	\$4.7629
Laurel						
Bethel	0.3983	\$4.205	\$0.40	\$0.0467	\$0.3289	\$5.3789
Laurel***	0.3983	\$4.205	\$2.34	\$0.0467	\$0.3289	\$7.3189
Milford						
Ellendale	0.3983	\$3.5682	\$1.50	\$0.0467	\$0.3289	\$5.8421
Milford***	0.3983	\$3.5682	\$0.46	\$0.0467	\$0.3289	\$4.8021
Slaughter Beach***	0.3983	\$3.5682	\$0.75	\$0.0467	\$0.3289	\$5.0921
Seaford						
Blades***	0.3983	\$3.360	\$1.40	\$0.0467	\$0.3289	\$5.5339
Seaford***	0.3983	\$3.360	\$0.31	\$0.0467	\$0.3289	\$4.4439
Woodbridge						
Bridgeville	0.3983	\$3.609	\$2.40	\$0.0467	\$0.3289	\$6.7829
Greenwood	0.3983	\$3.609	\$1.80	\$0.0467	\$0.3289	\$6.1829

UNINCORPORATED AREAS

School District	County Rate	School Rate	Library Rate	Vo-Tech Rate	Total Tax Rate Per \$100 Assessment
Cape Henlopen	0.3983	\$3.043	\$0.0467	\$0.3289	\$3.8169
Delmar	0.3983	\$4.3669	\$0.0467	\$0.3289	\$5.1408
Indian River	0.3983	\$2.689	\$0.0467	\$0.3289	\$3.4629
Laurel	0.3983	\$4.205	\$0.0467	\$0.3289	\$4.9789
Milford	0.3983	\$3.5682	\$0.0467	\$0.3289	\$4.3421
Seaford	0.3983	\$3.360	\$0.0467	\$0.3289	\$4.1339
Woodbridge	0.3983	\$3.609	\$0.0467	\$0.3289	\$4.3829

***** SEE FOOTNOTES AT END OF REPORT.**

Unless otherwise noted in the footnotes section, Sussex County taxes property at 50% of the 1974 appraised value. To find out the assessment for a property, please contact Sussex County at http://www.sussexcountype.gov/e-service/propertytaxes/?resource=search_page to search.

FOOTNOTES

* KENT COUNTY

Camden

The City of Camden charges \$.96 per \$100 of taxable value for senior citizens.

All Commercial C-2 have the tax rate of \$1.59 per \$100 of taxable value.

Each property is charged an additional \$252 base tax per year for waste removal.

Other

The Town of Bowers Beach charges an additional \$100 per unit.

The City of Dover taxes property at 100% of its 2015 assessment.

The Town of Kenton taxes property at 100% of its 1992 assessment.

The Town of Little Creek taxes senior citizens at \$.30 per \$100 of assessment.

The City of Milford taxes property at 100% of its 2012 assessment.

The Town of Smyrna taxes property at 100% of its 2006 assessment.

School District Capitation rates: Caesar Rodney, 12.00; Lake Forest, 15.00; Woodbridge, 8.82

** NEW CASTLE COUNTY

Arden - Residents of the "Ardens" do not own their property, but hold 99-year leases.

Taxes are assessed on square feet of land, not value of house.

The Town of Elsmere charges an additional \$436.60 for each residential and commercial unit

Delaware City has a City Park Tax of 0.0500 which was added to the city rate.

*** SUSSEX COUNTY

The Town of Bethany Beach taxes property at 100% of its 2002 assessment.

The Town of Blades taxes property at 50% of its 1989 assessment.

The Town of Dagsboro taxes property at 100% of its 1994 assessment.

The Town of Delmar taxes property at 100% of its 2008 assessment.

The Town of Dewey Beach taxes property at 100% of the 1974 county assessment.

(used only for beach replenishment)

The Town of Laurel taxes property at 100% of its 1974 assessment.

The Town of Lewes taxes property at 50% of its 2000 assessment.

The City of Milford taxes property at 100% of its 2012 assessment.

The Town of Millsboro taxes property at 100% of its 1992 assessment.

The Town of Millville taxes property at 100% of its 1974 assessment.

The town of Milton taxes property at 100% of its 2009 assessment.

The Town of Ocean View taxes property at 100% of its 2012 assessment.

The Town of Rehoboth Beach taxes property at 100% of its 2014 assessment.

The City of Seaford taxes property at 100% of its 2008 assessment.

The Town of Slaughter Beach taxes property at 100% of its 1974 assessment.

School District Capitation rates: Indian River, 12.00; Laurel, 24.30; Woodbridge, 8.82;

Delmar, 13.00.

Please note: this report is a compilation of all county and local taxes only.

For more detailed assessment information, please visit each county's assessment office:



Kent County



New Castle County



Sussex County